

# A Behavioral Study on Voluntary Compliance of E- Commerce Tax

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## 4th Asian Academic Society International Conference (AASIC) 2016

*Globalizing Asia: Integrating Science, Technology and Humanities for Future Growth and Development*

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### **A BEHAVIORAL STUDY ON VOLUNTARY COMPLIANCE OF E - COMMERCE TAX**

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The growth of Internet and electronic commerce (e-commerce) in Indonesia can become a potential income tax. However, some of the benefits of e-commerce business also poses some problems for taxation. Actually in Indonesia, income tax rule of e-commerce has been set in the regulation by issuing SE-62/ P.J/ 2013, but it can not increase the tax compliance. Thus, the purpose of this study is to reveals several factors that affect the voluntary compliance of person who is doing online business associated with the e-commerce tax, through the viewpoint of the Theory of Planned Behavior. This study is a qualitative research by using interpretive paradigms and phenomenology approach. Informants, who involved in this study, are people earn income from online business transactions; both of them make the online business as a main income or other income. The data of the study is obtained from interviews with informants related to their views of voluntary compliance on taxation of e-commerce business. The results indicated several factors that affect voluntary compliance of e-commerce business based on the Theory of Planned Behavior. Subjective norm consist influence of the social environment around taxpayers. Attitude toward the behavior consist lack tax morality of taxpayers and the fairness of tax system. Perceived behavioral control consist low tax audit and the weak supervision of tax authorities. Interestingly, the additional finding of the study is mostly informant behave to avoid the tax regulations. The study concluded if the e-commerce tax rules not conducted properly it will affect to the behavior of the business environment. Many traditional businessmen will switch their business to e-commerce in order to avoid taxes. This study will contribute to the Indonesia Taxation Authority of e-commerce tax for increasing the income tax and voluntary compliance.

**Keywords:** E-commerce Tax, Voluntary Compliance, Theory of Planned Behavior, Phenomenology

### **1. INTRODUCTION**

The increasing of internet users, particularly in Indonesia, gives a big impact to the business world. In the past, people had trade only at the local level, and when they wanted to expand their business in other regions or countries in which they had trade, the conventional traders must have a very large capital to take care of various things, such as asking license, leasing office, and giving wage for workers. However, today with the ease of technology, entrepreneurs or traders can promote goods or services throughout the country. Traders simply create or take advantage of

online selling sites and social media for displaying goods that they offer to prospective buyers. The process of managing financial online transaction by an individual or company is called e-commerce.

In recent time, Directorate General of Taxation (DGT) of Indonesia has provided an affirmation related to e-commerce transactions by issuing SE-62/ PJ/ 2013. The regulations essentially affirms that each person who receives income above a certain threshold, then they must be taxed, especially if the goods are bought and sold, including the type of taxable goods or services. There are two forms of e-commerce transactions that typically used by e-commerce entrepreneurs in Indonesia, the Business to Business (B2B) and Business to Customers (B2C). Meanwhile, according to SE-62/PJ/2013, there are 4 models of e-commerce to be taxed, among others Online Marketplace, Classified, Daily Deals, and Online Retail.

Until 2014, the Directorate General of Taxation has checked 2500 taxpayers data related to e-commerce. Of those, only 1500 e-commerce traders who have a Taxpayer Identification Number (NPWP) and turned out that number is known only 50% of taxpayers who have reported their tax return (SPT) (Mukarromah 2014). Thus, it can be seen that the tax compliance of e-commerce entrepreneur in Indonesia is still very low.

As it is known, taxation in Indonesia uses self-assessment system for the tax reporting. Thus, the tax reporting assessed true until the tax officials find data or new information that SPT reported by the taxpayers is not true. Therefore, the Directorate General of Taxation actually require comparable data, in this case to determine the amount of turnover from e-commerce entrepreneurs appropriately. Other problems related to e-commerce taxation are the refusal of several parties, both from association and e-commerce entrepreneurs (Mukarromah 2014). According to their opinion, e-commerce is an infant business, so feared by the tax imposition could pose a burden to the e-commerce entrepreneurs even decrease their income. Through e-commerce business has grown since 15 years ago and eventually would be unfair if the conventional entrepreneurs have been taxed, whereas e-commerce businesses are not taxed.

The issuance of the SE-62 is enough to secure e-commerce transactions domestically, but in the future, the government and the DGT should be set up on e-commerce transaction involving entrepreneurs from other countries. It is very important to do immediately considering the development of e-commerce is expected to increase and create a greater market and users in the future. If this situation continues, it is feared the future entrepreneurs will turn into a conventional e-commerce entrepreneurs to evade taxes.

There are several researches on tax payer compliance that used theory of planned behavior by previous researcher such as Fallan et al. (1995), Mustikasari (2007), Puspita (2013), Smart (2013), and Syakura (2014). However, most of these studies take up the subject of corporate taxpayers, while studies that discuss about e-commerce tax compliance with personal taxpayers are still rare. Alm and Schulze (1992) state that a purely economic analysis of the evasion gamble implies that most individuals would evade if they are 'rational', because it is unlikely that cheaters will be caught and penalized. One of the solutions to this puzzle or anomaly has been to accept the existence of an intrinsic motivation to pay taxes, which has sometimes been called 'tax morale'. However, most studies treat tax morale as a 'black box' without discussing or even considering how it might arise or how it might be maintained (Feld and Frey 2002).

On the other hand, many studies reveal that the motivation to comply is influenced by the trust, fairness and social environment (Slemrod and Yitzahaki 2000, Wintrobe and Gerxhani 2001, Sour 2002, Richardson 2006, Kircler et al. 2011, Suminarsasi dan Supriyadi 2011, Siahaan 2012,

Gangl et al. 2012, and Damayanti 2012). The more interesting question is which factors shape the emergence and maintenance of tax compliance. Therefore, researchers have motivation to reveal the factors that influence voluntary compliance behavior of e-commerce entrepreneurs about their responsibilities to reported their income from e-commerce business.

Thus this study aims to reveal the factors that can influence the behavior of online business entrepreneurs associated with the voluntary compliance of e-commerce tax. The Theory of Planned Behavior by Ajzen (1991) can be used as analysis tool for forming voluntary compliance behavior of online business entrepreneurs. With the revealing the factors that influence the behavior, so the government and DGT can formulate a better rule and tax system so that the taxation of e-commerce transaction can still be applied without causing excessive concern of society.

## **2. RESEARCH METHODOLOGY: THEORY OF PLANNED BEHAVIOR AS TOOL OF ANALYSIS**

Theory of Planned Behavior (TPB) is a model of social psychology which is most often used to predict individual behavior. The analysis tool used in this study was TPB that developed by Ajzen (1991). Based on the model of TPB in Ajzen (1991), can be explained that the compliance behavior of individuals to the tax provisions is affected by the intention to behave obedient or not. Intention to behave is influenced by three factors, first is behavioral belief, that belief about the result from a behavior (outcome belief) and an evaluation of the result toward the result of the behavior. Belief and evaluation of these results will form the attitude toward behavior. Second is normative belief, that belief of individual against the normative expectations of others that becomes the reference, such as family, friends, rules, opportunity and motivation to achieve these expectations. This normative expectations form the subjective norm of behavior. Third is control belief, that an individual belief about the existence of the things that support or inhibit its behavior and perception of how strong these things affect the behavior. Control belief forms the perceived behavior control.

Previous studies in the taxation subject often use TPB to analyze the factors affecting noncompliance corporate taxpayers. As performed by Hai and See (2011) related behavioral intention of non-compliance of tax among sole-proprietors in Malaysia. They found that attitudes consists factors of future expected tax cost and attitude towards fairness of tax system, also subjective norm which identified by a factor of unapproved tax preparer and unapproved account preparer, are the factors that most influence the behavioral intention of non-compliance tax. Other studies reveal several factors that may affect the personal taxpayer's or an entity to behave not obey the tax laws, there are income (Fieldman and Slemrod 2005), tax rate (Modugu et al. 2012; Mas'ud et al. 2014), tax penalty (Jones, 2009), social responsibility (Fortin et al., 2007), ethics (Bobek and Radkte 2007; Nienaber 2010), morale (Torgler 2007), legal sanctions (Kirchler 2007), fairness of tax system (Siahaan 2012; Syakura 2014), and tax complexity (Razak and Adafula 2013).

Related to the purpose of this study to reveal the factors that influence the behavior of e-commerce entrepreneurs associated with the voluntary compliance of e-commerce tax are analyzed using the TPB. However, in contrast to previous studies conducted with quantitative methods and statistical analysis, this study was conducted using a qualitative method with phenomenology approach and interpretive paradigm. Phenomenology assumes that any individual experiencing a phenomenon with all its consciousness, whereas this interpretive paradigm used to understand the human behavior (Indrianto and Supomo 2013; Moleong 2011). Phenomenology is reverse of positive paradigm. Positive paradigm assumes that reality is single, general and measurable but



phenomenology assumes that reality are dualism, subjective and must had an interpretive perspective to understand. Thus, the study is expected to dig deep awareness of the subject about their experience in an event related to attitude toward behavior, subjective norm, and perceive behavior control of the informants on voluntary compliance to e-commerce tax by using phenomenology.

The data used in this study are the result of separate open interview with the informants. Informants involved in this study are the e-commerce entrepreneurs who earn main income off the online business and those who make e-commerce business as side income (someone who earn main income as a employee and has deducted with income tax (PPh 21). Herewith the table of informants that be related to this research.

Table 3: List of Informants

Informants (Initials)	Occupation	Relation to e-commerce	Profit/ month (average)
Ms.F	An undergraduate student	Owner	Rp. 5.000.000,-
Ms.R	An undergraduate student	Owner	Rp. 2.500.000,-
Mr.S	A corporate employee	Owner	Rp. 4.000.000,-
Mr.D	A corporate employee	Owner	Rp. 6.000.000,-
Ms. E	A housewife	Owner	Rp. 15.000.000,-
Mr.T	A government employee	Owner	Rp. 3.000.000,-

The selection process of informants is using snowball sampling. The researcher collects data from one respondent to other respondent. Researchers collected data from one respondent to the other respondents who meet the criteria, through in-depth interviews and stopped when no more new information, replication occurs variation or repetition of information, or a drop-off information. Unstructured interviews conducted are interviewed, the interview based on questions that are not limited to (unbound) answer, informant know for certain that they were being interviewed and understand the purpose of the interview. All informants were questioned about tax compliance starts from ownership TIN, disclosure of e - commerce revenue to reporting their annual tax return.

Furthermore, the argument and answer on the open interview used to be processed and analyzed using the TPB and phenomenology approach to solve the issues that have been previously disclosed.

### 3. RESULT AND DISCUSSIONS

#### 3.1. If Avoidable, Why Not?

In this world nothing is certain other than taxes and death. Everyone lives certainly pay taxes and would surely die. There is no place in this world that is free from tax, unless you living in dream world and do not relate to the outside world at all. Essentially, tax is a burden for individuals and companies, so it is natural if none taxpayers who voluntarily pay taxes. However, taxes are the fees that are imposed, then in fact the government does not need “the willingness of taxpayers” because they only need obedience. One of the conditions that can affect taxpayers compliance in Indonesia is the tax system which used self-assessment system. As expressed Damayanti (2012), that the self-assessment system that was developed in Indonesia to implies higher dependency of tax revenue to the taxpayer compliance. This system gives full credence to taxpayers to actively enforce their tax obligations (voluntary compliance).

Voluntary compliance can be used by taxpayers as the loopholes to reduce their compliance even behavior do not follow the applicable tax rules. However this is not in line with the spirit that created in the self-assessment system because the system's emphasis on self-awareness of the taxpayers to create voluntary compliance. Through self-assessment system, taxpayers need to register their self to obtain (NPWP) with report and pay tax to the voluntary compliance, which are based on intent, awareness and honesty of the taxpayers.

Tan and Laswad (2006) stated that attitudes towards the behavior of an individual reflect the extent to the person who has positive or negative perceptions of such behavior. In relation to tax compliance, attitude is the perspective of compliance in taxation system (Damayanti 2012). Edlund (1999) stated that the attitude or perspective on taxes refers to how social groups, would appreciate or even be the opposition to the existing tax system. Informants in this study focused on entrepreneur who earns revenue through e-commerce business. E-commerce entrepreneurs also consist of housewives and university student. They choose to do online business through social media because of lower operating costs and (assuming) tax free. Many people have the misconception that all internet based sales are free of tax (Escoffier 2000). They are not aware that they should pay tax too. They are also tax subject who had income that escape from income tax. In fact they even do not have any desire to obey their first duty as tax subject to have Taxpayer Identification Number (NPWP). It is apparent from the statement of one informant, Ms. F (student):

*"I do not have NPWP, Later, if I have an order, I will get it. I still a student, so I think I will make it later when I worked (as employee)..."*

From above statement we can conclude that these informant doing a tax avoidance, which the tax avoidance involves every attempt by legal means to use loopholes in order to minimize their tax liability.

This intention, in turn, is based on three factors: attitude towards the behavior, subjective norms regarding the behavior, and perceived behavioral control. The weakness of self-assessment system which gives a trust to the taxpayers for collect, calculate, pay, and report their own taxes payable is so difficult to do as expected in real life, even abused (Ahmad et al. 2004, Syakura 2014). Thought that their income are the result of their hard work so why the government levied tax on it, makes them to use the loopholes on tax rules to do tax avoidance. This condition is indicated from this statement of one informant, Ms. E (housewife):

*"I do not get an advantage from pay tax, so why do I...?"*

Taxpayers may view the fairness of a tax, as the attitude toward behavior, based on how much they spend differently than on how much they earn. The income tax is often withheld on earnings (a reduction to a cash inflow) and is potentially less salient since taxpayers never see the cash. Exchange equity, as defined by Jackson and Milliron (1985), refers to the difference between the amount of tax a person pays and to the benefits he or she receives from the tax. If a person feels he or she pays too high of an amount relative to the benefits he or she receives, a person will find the tax unfair (Kircler et al. 2011, Bloomquist 2003, Richardson 2006). It should be noted that individuals maximize their utility based on maximizing their monetary return. With regards to this current study, taxpayers could be making a use-tax compliance decision based on maximizing monetary utility. For instance, an individual may believe there is no benefit to himself/herself in paying the use tax (exchange inequity).

Furthermore, the social environment (people and rules) around the e-commerce entrepreneur also has an important role to affect their behavior through tax compliance. In this case TPB called it

the subjective norm regarding the behavior. Informants have confidence that their obligation as a taxpayers like filling, payment and reporting are too difficult for them to do (tax complexity). The cause is that they do not organize their business in a “professional” management or make a financial statement. Then it is difficult to report the income tax, which the calculation is derived from the financial record that they make. It is describe on these informant statement, Ms. E (housewife):

*“I know the rules... But I never made any financial statement or simple bookkeeping for my business, it is so difficult and waste my time to make it, especially just for tax requirement !”*

For them, the most important thing is to have income that actually for their own use, and think that make a bookkeeping or financial statement are too difficult and waste their time. The study also found that the majority of online entrepreneurs who exist around informants reflect the behavior of non-compliance, which is used as a reference by the informant to behave similarly. This condition clearly describe on these informant statement, Ms. R (student):

*“My friends (other online entrepreneurs) do not have a NPWP. Many of them do this job longer than me, but not ever charged tax...”*

There is little chance of an individual being caught in noncompliance of a use tax due to the low audit rate. Individual seeks to compare him/herself to others to determine how he/she is doing. King and Sheffrin (2002), Kircler et al (2011) suggest that social comparisons influences tax-paying behavior. If the individual perceives that important referents think that the individual should not engage in the behaviour, a negative subjective norm will result. Further, an individual who is less motivated to comply with important referents’ expectations will hold a relatively neutral subjective norm. In a tax context, individuals who believe an important referent expects them to comply with their tax obligations will conform, provided they are also motivated to do so.

Another factor on TPB is perceived behavior control which refers to the degree of control of an individual who perceive that he/she must be engaged in a particular behavior (Bobek and Hatfield 2003). Based on Ms. R statement above, we can see lack of supervision of the tax authorities on individual taxpayers. Thus, the e-commerce entrepreneur can be more confident for not reporting their online income.

### **3.2. Rules Are Made to Be Broken !**

The joke “rules are made to be broken” seems to have become a culture in Indonesian society. Not all of them, but the phenomenon is happening now describe the case. Negative jargon that has spread in Indonesian society for a long time may only be considered as mere joke, but in fact it have a negative effect on people’s behavior patterns. Whether because of the jargon used to hearing or indeed there is moral degradation in society itself.

Taxpayer moral degradation can be described in a statement given by informant in this study who make e-commerce business as a side income. Most informant in this category knowingly commit a tax evasion. This condition describe on these informant statement related their reluctance to report their income from e-commerce business, Mr. T (a government employee):

*“Why I must pay taxes again? My salary (from his main job) has been taxed, so I think income tax (PPh 21) that I pay was enough to fulfill my obligation as taxpayer...”*

Based on that statement, the informant was convinced that he has fulfilled his obligation as a taxpayer without reporting his income from e-commerce business because his main income has been taxed. This behavior can be related to attitude toward behavior factor, which the taxpayer does



not have intention and desire to report their additional income from e-commerce business to the tax authorities. It is called by Torgler et al. (2007), Feld and Frey (2002) Gomez and Luis (2008) as a moral factor that is related to the enthusiasm of taxpayers for paid their tax that affect their intention and voluntary compliance. It is consistent with the finding in this study that the informant believes that he has fulfilled his obligation by paying income tax (PPH 21) so he do not need to report his income from online business. So it can be concluded that the lack taxpayers moral affect the taxpayers non-compliant behavior. They are also aware of the rules on e-commerce tax. This confirmed from the statement from Mr. S (a corporate employee) about his opinion on e-commerce tax:

*“Actually I already know about the rules of e-commerce tax and the penalties or sanction that taxpayer would receive if no obedient, but if it is not detected by tax authorities I think it just fine. Yet, they (tax authorities) never checked or asked about my income anyway... ”*

From the statement above, it appears that the informant aware to commit a tax evasion because the informant have NPWP and understand the rules of e-commerce tax. This behavior related to perceived behavior control factor, that the individual behavior is influenced by an individual beliefs and perceptions about the existence of the things that support or inhibit their behavior. Forest and Sheffrin (2002), Gomez and Luis (2008) found that the probability of low tax audit raises taxpayers non-compliance behavior. This is consistent with the finding of this study that the taxpayers thought they do not need to report their income from online business because there is no examination from the tax authorities. So it can be concluded that the likelihood of a low tax audit or examinations by tax authorities affect the taxpayer for non-compliant behavior. The behavior is apparently supported by the influence of the surrounding informant's environment. This condition reflected from the statement of Mr. D (a corporate employee) as follows:

*“My friends (other e-commerce entrepreneur) never reported their online income to tax authorities, so why should I do that?”*

Through the statement above, it appears that the behavior exhibited by people around the informant turned out to influence his intention and behavior. The behavior of people around taxpayer can provide a motivation and subjective norms to the taxpayers to behave. This behavior can be related to the subjective norm factor, which means that individual behavior is influenced by the normative expectations of the external influence and motivation to comply that hope or expectations (normative beliefs and motivation to comply). This is consistent with the finding of Torgler et al. (2007), Alm and Martinez (2003) that if taxpayer realizes that the majority of other taxpayers doing a tax evasion, then the motivation to paying taxes will decrease and make them doing that as well. So it can be concluded that non-compliant behavior of the people around taxpayers can motivate them behave obediently.

#### **4. CONCLUSION**

Overall, informants of the study show the non-compliant behavior which tax avoidance or tax evasion. Just like TPB model explains that individual behavior is influenced by attitude toward behavior factors such as lack tax moral and the fairness of tax system. Next finding is subjective norm factors such as influence of the social environment around taxpayers (people or tax system). The last is perceived behavior control factors such as low tax audit and the weak supervision of tax authorities. Therefore, in order to create voluntary compliance, the tax authorities must pay attention to these factors.



The practical implication of this research is as an input for Directorate General of Taxation (DGT) of Indonesia in order to review the rules of e-commerce tax. DGT of Indonesia can follow other countries (ie. Japan and US) that are more successful in organizing their e-commerce tax system. While the theoretical implication of this study is to enrich the research result in taxation research with qualitative method used in this study. The weakness of this paper is very small sample size. So the future study must add more sample or informants to provide more information about e-commerce tax. This research only focus on income tax (PPH) and related to e-commerce tax so for further research can investigate value added tax (PPN) in the e-commerce business that also has a high complexity.

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